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W.P.No.49165 of 2025

**IN THE HIGH COURT OF JUDICATURE AT MADRAS**

DATED : 16.12.2025

CORAM :

**THE HONOURABLE MR.JUSTICE C.SARAVANAN**

W.P.No.49165 of 2025

and

W.M.P.Nos.54925 and 54926 of 2025

Tvl.C.B.Prakash,  
Represented by its Proprietor  
C.B.Prakash,  
SF 52/5, Madhavaram,  
Ponneri,  
Tiruvallur, Tamil Nadu – 601 204.

... Petitioner

Vs.

The Deputy State Tax Officer,  
Ponneri Assessment Circle,  
Survey No.1275/3,  
Integrated Commercial Taxes Building (North Division),  
First Floor,  
Room No.106,  
Elephant Gate Bridge Road,  
Vepery,  
Chennai – 600 003.

... Respondent

Prayer: Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, to call for the records on the files of the Respondent herein in Form GST DRC-07 with Reference No.ZD331024155481T dated 22.10.2024 issued along with detailed order in GSTIN/33DIKPP2651B1ZI/2023-2024 dated 22.10.2024 for the Tax Period APR 2023 – JAN 2024 and quash the same.



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For Petitioner : Mr.B.Syed Abdul Wakeel

For Respondent : Mrs.P.Selvi  
Government Advocate

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### **ORDER**

Mrs.P.Selvi, learned Government Advocate takes notice for the Respondent.

2. This Writ Petition is being disposed of at the stage of admission itself with the consent of the learned counsel for the Petitioner and the learned Government Advocate for the Respondent.

3. In this Writ Petition, the Petitioner has challenged the impugned Order bearing Reference No.ZD331024155481T in Form GST DRC-07 dated 22.10.2024 along with detailed Order in GSTIN/33DIKPP2651B1ZI/2023-2024 dated 22.10.2024 of the Respondent, which were preceded by a Show Cause Notice in GST DRC-01 dated 19.08.2024 wherein the Petitioner was also called upon to file a reply by 19.09.2024.

4. The Petitioner was also issued with Reminder on 23.09.2024, which called upon the Petitioner to file a reply and to appear for a personal



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hearing. The Petitioner however neither filed any reply nor appeared for the personal hearing fixed on 25.09.2024. Thus, the impugned Order has been passed.

5. It is noticed that the limitation for filing an appeal under Section 107 of the respective GST enactments, 2017 against the impugned Order has already expired. The present Writ Petition has been filed only on 12.12.2025.

6. Under similar circumstances, Orders have been quashed and cases have been remitted back to pass a fresh order on terms subject to such Assessee depositing 25% to 100% of the disputed tax depending upon the length of delay in approaching the Court. I do not find any reason to take a different view in this case.

7. Therefore, to balance the interest of both parties viz., the Assessee and the Revenue, the case is remitted back to the Respondent to pass a fresh order subject to the Petitioner depositing 50% of the disputed tax in cash from the Petitioner's Electronic Cash Register within a period of thirty (30) days from the date of receipt of a copy of this order.



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8. Within such time, the Petitioner shall also file a reply to the Show Cause Notice in GST DRC-01 dated 19.08.2024 together with requisite documents to substantiate the case by treating the impugned Order dated 22.10.2024 as an addendum to the Show Cause Notice dated 19.08.2024.

9. In case the Petitioner complies with the above stipulations, the Respondent shall proceed to pass a final order on merits and in accordance with law as expeditiously as possible, preferably, within a period of three (3) months of such reply / pre-deposit. Subject to the Petitioner complying with the above stipulations, the attachment of the bank account of the Petitioner shall also stand automatically vacated.

10. It is made clear that bank attachment shall be lifted subject to the deposit of 50% of the disputed tax as ordered above and the Petitioner is not in arrears of any other amount barring the amount demanded under the impugned Order.

11. In case the Petitioner fails to comply with any of the stipulations, the Respondent is at liberty to proceed against the Petitioner to



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recover the tax in accordance with law as if this Writ Petition was dismissed  
*in limine* today.

12. Needless to state, before passing any such order, the Respondent shall give due notice to the Petitioner.

13. This Writ Petition stands disposed of with the above observations. No costs. Connected Writ Miscellaneous Petitions are closed.

**16.12.2025**

Neutral Citation : Yes / No

arb

To:

The Deputy State Tax Officer,  
Ponneri Assessment Circle,  
Survey No.1275/3,  
Integrated Commercial Taxes Building (North Division),  
First Floor,  
Room No.106,  
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**C.SARAVANAN, J.**

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